

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003
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	TOTAL	CONSTRUCTION & FACILITIES MANAGEMENT	EMPLOYEE BENEFITS PROGRAM	FINANCIAL MANAGEMENT SERVICES	OFFICE OF INFORMATION RESOURCE MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from users	\$ 278,220,582	\$ 29,432,703	\$ 131,048,655	\$ 23,401,446	\$ 1,221,268
Cash payments to suppliers for goods and services	(205,973,847)	(13,117,763)	(123,733,163)	(8,861,585)	(199,446)
Cash payments for employee services	(59,398,222)	(19,068,885)	(945,074)	(14,290,935)	(746,335)
Other operating revenues	520,253	155,511	-	14,039	-
Net cash provided (used) by operating activities	13,368,766	(2,598,434)	6,370,418	262,965	275,487
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers in	1,531,605	535,446	-	739	-
Transfers out	(3,331,857)	(854,000)	-	-	-
Net cash provided (used) by noncapital financing activities	(1,800,252)	(318,554)	-0-	739	-0-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of assets	(9,864,696)	(90,542)	-	(279,641)	(10,398)
Principal paid on general obligation bonds	(1,165,000)	(135,000)	-	-	-
Interest paid on general obligation bonds	(243,957)	(57,957)	-	-	-
Principal paid on assessment	(14,895)	(14,895)	-	-	-
Interest paid on assessment	(10,725)	(10,725)	-	-	-
Proceeds from disposal of capital assets	783,500	1,410	296	-	-
Net cash provided (used) by capital and related financing activities	(10,515,773)	(307,709)	296	(279,641)	(10,398)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Increase in allocation of pooled reverse repurchase agreement	3,250,958	-	928,248	-	-
Interest on investments (Including unrealized gains/losses reported as cash and cash equivalents)	3,227,900	73,761	456,951	716,440	22,732
Net cash provided by investing activities	6,478,858	73,761	1,385,199	716,440	22,732
NET CASH INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,531,599	(3,150,936)	7,755,913	700,503	287,821
CASH AND CASH EQUIVALENTS - JANUARY 1, 2003	141,037,480	4,155,768	12,424,165	5,568,896	583,516
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2003	<u>\$ 148,569,079</u>	<u>\$ 1,004,832</u>	<u>\$ 20,180,078</u>	<u>\$ 6,269,399</u>	<u>\$ 871,337</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating income (loss)	\$ (610,279)	\$ (2,793,646)	\$ 4,410,353	\$ (1,215,841)	\$ 158,910
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Depreciation	7,594,253	199,413	6,259	329,234	12,594
Change in assets - (increase) decrease					
Accounts receivable, net	128,904	(1,181)	128,151	-	-
Due from other funds	616,923	(217,911)	(853)	(79,017)	(4,624)
Due from other governments, net	(6,359)	-	-	(5,396)	-
Inventory of supplies	39,121	54,049	-	-	-
Prepayments	(1,211,656)	-	220,950	67,134	-
Change in liabilities - increase (decrease):					
Accounts payable	1,762,894	(277,371)	(55,190)	(262,741)	64,440
Claims and judgments payable	1,231,542	28,866	80,000	565,711	-
Estimated claim settlements	1,334,078	-	2,064,867	-	-
Due to other funds	1,771,560	55,067	(22,345)	233,890	15,791
Wages payable	(405,468)	(12,460)	28,539	(127,216)	(3,922)
Taxes payable	(879)	(34)	-	10	-
Unearned revenues	(104,289)	(4,125)	(367,790)	267,626	-
Compensated absences	1,242,193	370,899	(122,523)	489,605	32,298
Other liabilities	(13,772)	-	-	(34)	-
Total adjustments	13,979,045	195,212	1,960,065	1,478,806	116,577
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 13,368,766</u>	<u>\$ (2,598,434)</u>	<u>\$ 6,370,418</u>	<u>\$ 262,965</u>	<u>\$ 275,487</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Contributions of capital assets from government	\$ 412,778	\$ 9,384	\$ -	\$ 126,555	\$ -

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	INFORMATION & TELECOMMUNICATIONS SERVICES	INSURANCE	GEOGRAPHIC INFORMATION SYSTEMS	MOTOR POOL EQUIPMENT RENTAL
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	\$ 23,574,414	\$ 20,680,721	\$ 2,817,568	\$ 8,899,240
Cash payments to suppliers for goods and services	(9,455,648)	(21,789,934)	(436,280)	(2,180,745)
Cash payments for employee services	(12,307,638)	(1,323,093)	(2,314,875)	(1,597,690)
Other operating revenues	68,798	838	-	90,117
Net cash provided (used) by operating activities	<u>1,879,926</u>	<u>(2,431,468)</u>	<u>66,413</u>	<u>5,210,922</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	991,447	281	-	-
Transfers out	(675,184)	-	(2,673)	(1,800,000)
Net cash provided (used) by noncapital financing activities	<u>316,263</u>	<u>281</u>	<u>(2,673)</u>	<u>(1,800,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of assets	(777,665)	(14,066)	(107,949)	(4,689,097)
Principal paid on general obligation bonds	(1,030,000)	-	-	-
Interest paid on general obligation bonds	(186,000)	-	-	-
Principal paid on assessment	-	-	-	-
Interest paid on assessment	-	-	-	-
Proceeds from disposal of capital assets	-	200	-	414,946
Net cash provided (used) by capital and related financing activities	<u>(1,993,665)</u>	<u>(13,866)</u>	<u>(107,949)</u>	<u>(4,274,151)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Increase in allocation of pooled reverse repurchase agreement	-	2,453,188	-	-
Interest on investments (Including unrealized gains/losses reported as cash and cash equivalents)	-	1,151,389	-	293,149
Net cash provided by investing activities	<u>-0-</u>	<u>3,604,577</u>	<u>-0-</u>	<u>293,149</u>
NET CASH INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	202,524	1,159,524	(44,209)	(570,080)
CASH AND CASH EQUIVALENTS - JANUARY 1, 2003	8,013,474	74,549,113	707,218	11,556,893
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2003	<u>\$ 8,215,998</u>	<u>\$ 75,708,637</u>	<u>\$ 663,009</u>	<u>\$ 10,986,813</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (143,697)	\$ 375,470	\$ 47,978	\$ (529,424)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Depreciation	1,123,626	4,355	43,569	3,301,430
Change in assets - (increase) decrease				
Accounts receivable, net	(5,369)	12,076	(993)	-
Due from other funds	678,574	(58,915)	13,075	22,239
Due from other governments, net	(963)	-	-	-
Inventory of supplies	-	-	-	9,085
Prepayments	-	(1,499,740)	-	-
Change in liabilities - increase (decrease):				
Accounts payable	1,026,013	(124,202)	(2,229)	(23,348)
Claims and judgments payable	367,274	59,691	-	-
Estimated claim settlements	-	(1,549,019)	-	-
Due to other funds	(1,076,969)	276,376	(33,258)	2,400,227
Wages payable	(256,546)	23,169	(49,447)	3,883
Taxes payable	(1,300)	-	445	-
Unearned revenues	-	-	-	-
Compensated absences	183,021	49,271	47,273	26,830
Other liabilities	(13,738)	-	-	-
Total adjustments	<u>2,023,623</u>	<u>(2,806,938)</u>	<u>18,435</u>	<u>5,740,346</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 1,879,926</u>	<u>\$ (2,431,468)</u>	<u>\$ 66,413</u>	<u>\$ 5,210,922</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:				
Contributions of capital assets from government	\$ -	\$ -	\$ -	\$ 197,412

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	PRINTING/ GRAPHIC ARTS SERVICES	PUBLIC WORKS EQUIPMENT RENTAL	SAFETY & WORKERS' COMPENSATION	WASTEWATER EQUIPMENT RENTAL
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	\$ 3,253,119	\$ 10,624,937	\$ 21,364,800	\$ 1,901,711
Cash payments to suppliers for goods and services	(2,144,384)	(5,507,373)	(18,032,226)	(515,300)
Cash payments for employee services	(1,290,375)	(2,401,767)	(2,922,237)	(189,318)
Other operating revenues	11,292	179,264	-	394
Net cash provided (used) by operating activities	<u>(170,348)</u>	<u>2,895,061</u>	<u>410,337</u>	<u>1,197,487</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in	-	-	3,692	-
Transfers out	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-0-</u>	<u>-0-</u>	<u>3,692</u>	<u>-0-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of assets	(6,694)	(3,382,717)	-	(505,927)
Principal paid on general obligation bonds	-	-	-	-
Interest paid on general obligation bonds	-	-	-	-
Principal paid on assessment	-	-	-	-
Interest paid on assessment	-	-	-	-
Proceeds from disposal of capital assets	-	320,220	-	46,428
Net cash provided (used) by capital and related financing activities	<u>(6,694)</u>	<u>(3,062,497)</u>	<u>-0-</u>	<u>(459,499)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Increase in allocation of pooled reverse repurchase agreement	-	-	(130,478)	-
Interest on investments (Including unrealized gains/losses reported as cash and cash equivalents)	4,941	297,551	104,138	106,848
Net cash provided by investing activities	<u>4,941</u>	<u>297,551</u>	<u>(26,340)</u>	<u>106,848</u>
NET CASH INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(172,101)	130,115	387,689	844,836
CASH AND CASH EQUIVALENTS - JANUARY 1, 2003	<u>473,945</u>	<u>11,418,846</u>	<u>7,815,862</u>	<u>3,769,784</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2003	<u>\$ 301,844</u>	<u>\$ 11,548,961</u>	<u>\$ 8,203,551</u>	<u>\$ 4,614,620</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	<u>\$ (243,844)</u>	<u>\$ (183,373)</u>	<u>\$ (1,140,333)</u>	<u>\$ 647,168</u>
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Depreciation	23,944	2,092,204	33,702	423,923
Change in assets - (increase) decrease				
Accounts receivable, net	-	-	(3,780)	-
Due from other funds	(16,611)	(201,451)	388,513	93,904
Due from other governments, net	-	-	-	-
Inventory of supplies	-	(23,848)	-	(165)
Prepayments	-	-	-	-
Change in liabilities - increase (decrease):				
Accounts payable	72,156	1,063,066	226,061	56,239
Claims and judgments payable	-	50,000	80,000	-
Estimated claim settlements	-	-	818,230	-
Due to other funds	436	(44,813)	(9,260)	(23,582)
Wages payable	(26,797)	11,237	4,092	-
Taxes payable	-	-	-	-
Unearned revenues	-	-	-	-
Compensated absences	20,368	132,039	13,112	-
Other liabilities	-	-	-	-
Total adjustments	<u>73,496</u>	<u>3,078,434</u>	<u>1,550,670</u>	<u>550,319</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (170,348)</u>	<u>\$ 2,895,061</u>	<u>\$ 410,337</u>	<u>\$ 1,197,487</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:				
Contributions of capital assets from government	\$ -	\$ 79,427	\$ -	\$ -